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Plaquemines Council on Aging, Inc.

Pontchartraine, Louisiana

Revised Per GOLA Directive

***General Purpose Financial Statements and
Legislative Auditor's Report***

For the Year Ended June 30, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the clerk and other appropriate officials of courts. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 06-18-08

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PLAQUEMINS COUNCIL ON AGING, INC.
Ecot.Sulphur, Louisiana

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June 30, 2008

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Plaquemine Council on Aging, Inc.
Port Sulphur, Louisiana

We have audited the accompanying general-purpose financial statements of the Plaquemine Council on Aging, Inc. as of and for the year ended June 30, 2000, as listed in the preceding table of contents. These general-purpose financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Plaquemine Council on Aging, Inc. as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 13, 2000 on our consideration of the organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the organization taken as a whole. The accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis. This supplemental information is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic general-purpose financial statements taken as a whole.


SAUNDERS & ASSOCIATES
Certified Public Accountants

September 13, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

PLAQUEMINE COUNCIL CHASSIS, INC.
Port Sulphur, Louisiana

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS
With Comparative Totals For the Year Ended June 30, 1998

June 30, 2008

	Governmental Fund Types		Allotment Group	Total	
	General Fund	Special Revenue Fund	General Fixed Assets	Interfund (Only)	
				2000	1999
ASSETS					
Cash	\$ 88,868	\$ 12,812	\$ 0	\$ 98,871	\$ 84,118
Investments (Note 2)	18,531	0	0	18,531	7,735
Receivables:					
Grant (Note 4)	0	5,791	0	5,791	1,008
Payroll	0	0	0	0	48,223
Inventories	2,308	0	0	2,308	1,908
Vehicles and Equipment - at Cost - (Note 1, 3)	0	0	188,000	188,000	208,880
TOTAL ASSETS	\$ 109,708	\$ 18,604	\$ 188,000	\$ 301,457	\$ 302,845
LIABILITIES AND FUND BALANCE					
Accounts Payable and Accrued Liabilities Other Payables	\$ 0	\$ 8,011	\$ 0	\$ 8,011	\$ 2,082
	0	3,455	0	3,455	2,088
Total Liabilities	0	12,478	0	12,478	4,200
Fund Balance:					
Undesignated	99,708	4,128	0	108,836	98,748
Investment in General Fixed Assets	0	0	188,000	188,000	208,840
Total Fund Balance	99,708	4,128	188,000	298,981	302,888
TOTAL LIABILITIES AND FUND BALANCE	\$ 99,708	\$ 16,604	\$ 188,000	\$ 301,457	\$ 302,896

* The accompanying notes are an integral part of the financial statements.

PLAQUEMINE COUNCIL ON AGING, INC.
Bay St. Louis, Louisiana

**COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES**
With Comparative Totals For the Year Ended June 30, 1999

For the Year Ended June 30, 2000

	General Fund	Special Revenue Fund	Total Plaquemine, Only	
	2000	1999		
REVENUES				
Intergovernmental (Note 2)	\$ 244,340	\$ 225,221	\$ 469,561	\$ 448,585
Interest Income	0	678	678	584
Contributions	1,326	2,275	3,601	8,080
Other	0	7,698	7,698	3,382
Total Revenues	<u>245,666</u>	<u>235,872</u>	<u>483,281</u>	<u>460,649</u>
EXPENDITURES				
Salaries	0	231,619	231,619	225,366
Fringe Benefits	0	30,424	30,424	28,478
Travel	3,680	1,690	5,370	4,535
Operating Expenses	302	90,955	91,257	98,285
Operating Supplies	530	107,483	108,013	98,963
Other Expenditures	0	8,297	8,297	14,080
Capital Outlay	2,287	0	2,287	0
Total Expenditures	<u>7,099</u>	<u>470,377</u>	<u>477,476</u>	<u>476,712</u>
Excess of Revenues Over (Under) Expenditures	<u>238,567</u>	<u>(234,505)</u>	<u>4,162</u>	<u>(7,063)</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	260,732	260,732	248,970
Operating Transfers Out	(234,191)	(26,537)	(260,728)	(248,970)
Proceeds From Sale of Fixed Assets	0	0	0	0
Total Other Financing Sources (Uses)	<u>(234,191)</u>	<u>234,195</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>4,376</u>	<u>(29)</u>	<u>4,147</u>	<u>(7,063)</u>
Fund Balance, Beginning of Year	<u>82,428</u>	<u>4,387</u>	<u>86,815</u>	<u>104,678</u>
FUND BALANCE, END OF YEAR	<u>\$ 86,804</u>	<u>\$ 4,358</u>	<u>\$ 91,162</u>	<u>\$ 97,615</u>

* The accompanying notes are an integral part of the financial statements.

PLAQUEMINE COUNCIL ON AGING, INC.
Port Sulphur, Louisiana

**STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE**

BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND

For the Year Ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Adverse)</u>
REVENUES			
Intergovernmental	\$ 227,208	\$ 244,342	\$ 18,633
Interest Income	0	0	0
Contributions	0	1,328	1,328
Other	0	0	0
Total Revenue	<u>227,208</u>	<u>245,670</u>	<u>17,362</u>
EXPENDITURES			
Salaries	0	0	0
Fringe Benefits	0	0	0
Travel	0	3,808	(3,808)
Operating Services	0	300	(300)
Operating Supplies	0	638	(638)
Other Costs	0	0	0
Capital Outlay	0	2,282	(2,282)
Total Expenditures	<u>0</u>	<u>7,028</u>	<u>(7,028)</u>
Excess of Revenues Over (Under) Expenditures	<u>227,208</u>	<u>238,642</u>	<u>18,864</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	0	0	0
Operating Transfers Out	(227,208)	(234,188)	(8,488)
Proceeds From Sale of Fixed Assets	0	0	0
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)	<u>0</u>	<u>4,378</u>	<u>4,378</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>52,439</u>	<u>52,439</u>
FUND BALANCE AT END OF YEAR	<u>\$ 0</u>	<u>\$ 56,798</u>	<u>\$ 56,798</u>

- The accompanying notes are an integral part of the financial statements.

PLAQUEMINE COUNCIL ON AGING, INC.
P.O. Box 61, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (QUARTERLY) AND ACTUAL - SPECIAL REVENUE FUND

For the Year Ended June 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
REVENUES			
Intergovernmental	\$ 204,900	\$ 225,221	\$ 208
Interest Income	888	619	54
Contributions	3,588	2,205	(1,280)
Other	6,408	7,889	1,488
Total Revenue	<u>215,784</u>	<u>235,934</u>	<u>440</u>
EXPENDITURES			
Salaries	224,022	231,818	(589)
Fringe Benefits	28,285	36,432	(1,134)
Tuition	1,884	1,808	76
Operating Services	87,285	189,804	(20,549)
Operating Supplies	100,225	83,894	9,759
Other Costs	8,278	3,858	4,458
Rent Food	0	0	0
Capital Outlay	0	0	0
Total Expenditures	<u>450,679</u>	<u>453,712</u>	<u>(3,089)</u>
Excess of Revenues Over (Under) Expenditures	<u>(224,495)</u>	<u>(218,454)</u>	<u>(6,059)</u>
OTHER FUNDING SOURCES (USES)			
Operating Transfers In	227,508	224,185	6,486
Operating Transfers Out	0	0	0
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)	<u>3,214</u>	<u>(250)</u>	<u>(3,473)</u>
Fund Balance at Beginning of Year	<u>4,387</u>	<u>4,387</u>	<u>0</u>
FUND BALANCE AT END OF YEAR	<u>\$ 7,601</u>	<u>\$ 4,137</u>	<u>\$ (3,473)</u>

* The accompanying notes are an integral part of the financial statements.

PLAQUEMINES COUNCIL ON AGING, INC.
Post-Box 604, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2000

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

The following is a summary of the corporation's significant accounting policies, which have been consistently applied in the preparation of the accompanying financial statements:

Reporting Entity - In 1984, the State of Louisiana passed Act 450, which authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. Plaquemines Council on Aging, Inc. is a nonprofit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the council with most of its revenues. The Council also receives revenues from other federal, state and local government agencies, which may impose certain restrictions upon how the Council can use the money that they have provided.

The Council is not a component unit of another primary government, nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

The primary function of Plaquemines Council on Aging, Inc. is to improve the quality of life for the parish's elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, sponsoring senior centers, and transportation. A Board of Directors, consisting of 14 voluntary members who serve 3 year terms, governs the council.

Preparation of Financial Statements - In April 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued its Codification of Governmental Accounting and Financial Reporting Standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the Louisiana Governmental Audit Guide.

Fund Accounting - The Plaquemines Council on Aging, Inc. uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain functions or activities.

The accounts of the Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separately set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures, or expenses, as appropriate. Resources are allocated to and accounted in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and one broad fund category (account group).

PLAQUEMINE COUNCIL ON AGING, INC.
Port Sulphur, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 2008

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES - Cont'd

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of fixed assets, and the servicing of general long-term debt.

The governmental funds and the programs comprising them, as presented in the financial statements, are described as follows:

- **General Fund** - The General Fund is the general operating fund of the Council. It is used to account for all financial resources (except those required to be accounted for in another fund). These discretionary funds are accounted for and reported according to the source (federal, state, or local) from which they are derived.

The following types of programs comprise the Council's General Funds:

- **Local** - Local funds are received from various local sources; such funds not being restricted to any special use.

The Council's program participants also generate revenues through a variety of fund raising activities that are not sponsored by any particular grant award. Revenues and expenses relating to these activities are accounted for as part of the General Fund's local program.

- **PCOA (Act 735)** - PCOA (Act 735) funds are appropriated for the Council by the Louisiana Legislature and remitted to the Council via the Governor's Office of Elderly Affairs (GOEA). The Council may use these "Act 735" funds at its discretion, provided the program is benefiting people who are at least 60 years old.
- **Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes. Most of the Council's special revenue funds are provided by GOEA. The Title II funds are provided by the United States Department of Health and Human Services - Administration on Aging through the Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

The following are the funds, which comprise the Council's Special Revenue Funds:

- **Title II-B Administration Fund** The Title II-B Administration Fund is used to account for the administration of Special Programs for the Aging. Title II-B administrative funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to pay for administrative costs associated with the Title II and Senior Center programs.
- **Title II-B Supportive Services Fund** Title II-B Supportive Services Fund is used to account for funds which are to provide a variety of social services; such as, information and assistance, access services, in-home services, community services, legal assistance, and outreach for people age 60 and older.

PLAQUEMINE COUNCIL ON AGING, INC.
Boat Station, Louisiana

NOTES TO FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 2000

NOTE 1. SUMMARY OF ACCOUNTING POLICIES - CONT'D

- **Title III C-1 Fund:** The Title III C-1 fund is used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers. During the fiscal year July 1, 1999 to June 30, 2000, the Council served about 18,408 congregate meals.
- **Title III C-2 Home Delivered Meals Fund:** Title III C-2 Fund is used to account for funds which are used to provide nutritional, home delivered meals to homebound-sider persons. During the fiscal year June 1, 1999 to June 30, 2000, the Council served about 23,473 home delivered meals.
- **Title III D Fund:** The Title III D Fund is used to account for funds which are used to provide in-home services to frail older individuals, isolating in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims.
- **Title III F Fund:** The Title III F fund is used to account for funds used for disease prevention and health promotion activities or services. The law directs the state agency administering this program to give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need.
- **Senior Center Fund:** The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which in turn passes through the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The Council operates 4 senior centers in Plaquemine Parish, Louisiana.
- **U.S.D.A. Fund:** The U.S.D.A. Fund is used to account for the administration of Nutrition Program for the Elderly funds provided by the United States Department of Agriculture through the Governor's Office of Elderly Affairs, which passes through the funds to the Council. This Program reimburses the service provider about .583 cents for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.
- **Audit Fund:** The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.
- **Supplemental Senior Center Fund:** The Louisiana Legislature appropriated additional money for various programs on aging throughout the state to be used to supplement the primary state grant for senior centers. Plaquemine Council on Aging, Inc. was one of the parish councils to receive a supplement grant. These funds are passed through the Governor's Office of Elderly Affairs.
- **Utility Assistance Fund:** The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Louisiana Association of Councils on Aging (LACOA), which in turn remits funds relating to Plaquemine Parish to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

PLAQUEMINES COUNCIL ON AGING, INC.
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 2008

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES - CONT'D

Account Group - An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following account group is not a "fund".

General Fixed Assets - The fixed assets (capital outlay) used in governmental fund type operations of Plaquemines Council on Aging, Inc. are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

Basis of Accounting - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds represent incomes (revenues and other financing sources) and expenses (expenditures and other uses) in not-current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for the following:

- (1) Claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

Transfers - Advances between funds, which are not expected to be repaid, are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds and due to other funds on the balance sheet. All transfers from Police Funds are considered permanent and no repayment is due.

Budget Policy - The Council follows these procedures in establishing the budgetary data reflected in these financial statements.

- The Governor's Office of Elderly Affairs "OECA" notifies the Council each year as to the funding levels for each program's grant award.
- Projections are made of revenues from other sources based on past trends and data available to form expectations of future revenues.
- The Executive Director prepares a proposed budget based on the expected funding levels and then submits the budget to the Board of Directors for approval.
- The Board of Directors reviews and adopts the budget before May 31 of the current year for the next year.
- The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.

FLAGLENNES COUNCIL ON ARMS, INC.
Bossier Parish, Louisiana

NOTES TO FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 2000

NOTE 3 - SUMMARY OF ACCOUNTING POLICIES - CONT'D

- All budgetary appropriations lapse at the end of each fiscal year (June 30). Occasionally, the Council will receive a special project grant, which may operate on a period different from the Council's normal fiscal year, and therefore, have specified date where the budgetary appropriations will lapse.
- The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
- Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
- Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
- The Council may transfer funds between fee items as often as required, but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under grants from this state agency. As a part of this grant award, GDEA requires the Council to amend its budget in cases where actual costs for a particular cost category exceeded the budgeted amount by more than 10%. Otherwise, the excess costs could be labeled as unauthorized expenditures.
- Expenditures cannot legally exceed appropriations on an individual fund level.
- The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some General Fund activities are not budgeted, particularly if they are deemed to be immaterial by management.
- Amounts were not budgeted for revenues and expenses for the Utility Assistance Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

Comparative Data - Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total Columns of Combined Statements - **Discipline** - Total Columns of Combined Financial Statements are captioned memorandum only to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidated, interfund eliminations have not been made in the aggregation of this data.

PLAQUEMINE COUNCIL DRUMMO, INC.
P.O. BOX 604, LOUISIANA

NOTES TO FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 2000

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES - CONT'D

Fixed Assets - The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the "General Fixed Assets" account group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on the general fixed assets. The Plaquemine Parish Government has a reversionary interest in these assets.

Fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. See the Schedule of Changes in General Fixed Assets for details.

Compensated Absences - The Council does not account for accrued compensated absences in its financial statements. Management is of the opinion, that any liability for accrued, compensated absences at June 30, 2000 would not be material to the financial statements taken as a whole.

Related Party Transactions - There were no related party transactions during the fiscal year.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Inventory - The food product inventories are stated at the lower of cost or market. Cost is determined primarily by the first-in, first-out method.

NOTE 2 - REVENUE RECOGNITION SUMMARY OF FUNDING POLICIES AND SOURCES OF REVENUES

Intergovernmental - Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis). Intergovernmental grants do not allow the Council to recognize revenue under the grant award until actual costs are incurred or units of service are provided.

Senior Center, State Allocation (Act 738), Title II-B, C-1, C-2, D, and F funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. Audit Funds are also recognized as revenue since the related cost has been incurred, and the grant reimbursement is measurable and available.

U.S.D.A. program funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenue at that time.

PLAQUEMINES COUNCIL ON AGING, INC.
Pari Support, Louisiana

NOTES TO FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 2008

NOTE 2 - REVENUE RECOGNITION-SUMMARY OF FUNDING POLICIES AND SOURCES OF REVENUES

Public Support and Miscellaneous Revenues - The Council acknowledges and receives contributions from clients to help offset the costs of the Title III-B, C-1, C-2, and D Programs. Utility assistance funds are provided from public donations to the Project Care Program sponsored by Gulf States Utilities. In addition, various fundraisers are held during the year to obtain funds to offset costs of general operations and senior center activities. The timing and amounts of the receipt of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

The Special Revenue Grants and their inclusion in the accompanying financial statements are as follows:

Grants	Revenue Received
Governor's Office of Elderly Affairs:	
Title III D-Administration	\$ 17,327
Title III B-Supportive Services	52,473
Title III C1-Congregate Meals	45,585
Title III C2-Home Delivered Meals	55,578
Audi Funds	1,898
Senior Center	18,895
Title III F - Preventive Health	3,897
Title III D-In-Home	1,828
Supplemental Senior Center	4,900
USDA	<u>22,832</u>
TOTAL SPECIAL REVENUE GRANTS	\$ 325,221

Plaquemines Council on Aging, Inc. receives contributions from clients to help offset the costs of programs. The participant contributions for the Title III C-1 Congregate Meals Program and the Title III C-2 Home-Delivered Meals Program totaled \$3,898 and \$1,787 respectively. Contributions for the Title III-B Supportive Services Program totaled \$254. These amounts are shown as other income on the financial statements.

The following details Plaquemines Council on Aging, Inc.'s General Fund Grants and their inclusion in the accompanying financial statements.

Grants	Grant Period	Grant	Revenue Received
Plaquemines Parish	7/1/88-6/30/08	\$189,333	\$ 292,583**
PCOA	7/1/88-6/30/08	21,778	<u>21,778</u>
TOTAL			\$ 314,361

**During the current audit period, the Council on Aging received an additional \$20,000 for the purchase of a new van and insurance proceeds of \$3,520 for a van totaled in an accident. These additional funds have been included as Plaquemines Parish General Funds.

PLAQUEMINES COUNCIL ON AGING, INC.
Port Sulphur, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONTD

For the Year Ended June 30, 2000

NOTE 3 - CASH AND INVESTMENTS

At June 30, 2000, the carrying amount of the Council's deposits were as follows:

Regions Bank	
Operating - Checking	\$ 98,358
Payroll - Checking	553
Regular Savings	2,113
Total Regions Bank	99,434
Mississippi River Bank	
Money Market Savings	7,819
Total Cash on Deposit in Banks	\$ 107,252

The related bank balances (collected deposits) at June 30, 2000 totaled \$107,704 for the accounts located in Regions Bank and \$7,819 for the Mississippi River Bank savings account. GASB Statement 3 categorizes the credit risk of the first \$100,000 of the deposits in Regions Bank and the entire \$7,819 in Mississippi River Bank, as Category 1 because they are fully insured. The remaining \$7,734 in Regions Bank is categorized as Category 2, Uncollateralized.

Other amounts classified as cash on the accompanying financial statements are petty cash funds totaling \$150. The money market savings account listed above is classified as an investment on the accompanying balance sheet.

NOTE 4 - GRANTS RECEIVABLE

Grants receivable at June 30, 2000, consisted of reimbursements for expenses incurred under the following programs:

Program	Fund	Funding Agency	Amount
U.S.D.A.	Special Revenue	OSDEA	\$ 3,721

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets are as follows:

	Intitles	Equipment	Total
Balance at July 1, 1999	\$ 125,595	\$ 79,242	\$ 204,847
Current year acquisitions	0	3,289	3,289
Deletions	51,854	8,218	60,072
Balance at June 30, 2000	\$ 73,741	\$ 74,313	\$ 148,054

PLAQUEMINE COUNCIL ON AGING, INC.
Port Sulphur, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 2020

NOTE 6 - IN-KIND CONTRIBUTIONS

The Council received various in-kind contributions during the year. These in-kind contributions have not been recorded in the financial statements as revenues, nor has the expenditures related to the use of the in-kind loans recorded.

The primary in-kind contributions consisted of free rent for the senior centers, and wages and fringe benefits for volunteer workers.

NOTE 7 - BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy.

NOTE 8 - INCOME TAX STATUS

The Council, a non-profit corporation, is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, and as an organization that is not a private foundation as defined in Section 509(a) of the code. It is also exempt from Louisiana income tax.

NOTE 9 - JUDGEMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council at June 30, 2020. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

NOTE 10 - FEDERAL AWARD PROGRAMS

The Council receives revenues from various federal and state grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. These programs are audited in accordance with the Single Audit Act Amendments of 1996. Any settlements or expenses arising out of a final review are recognized in the period agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

PLAQUEMINES COUNCIL ON AGING, INC.
Patt. Lafour, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONTD

For the Year ended June 30, 2020

NOTE 12 - ECONOMIC DEPENDENCY

The Council receives the majority of its revenue from funds provided through grants administered by the Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

NOTE 13 - PENSION PLAN

Plaquemines Council on Aging, Inc. provides pension benefits for all eligible fulltime employees through a defined contribution plan. The benefits, at retirement, are calculated as if the sum of the employer's contribution and earnings on investments were used to purchase an annuity.

Employees may retire at age 55. The employee is fully vested after seven years. The contribution rate for employer is 5% of payroll.

The pension expense for the year ended June 30, 2020 was approximately \$40,808.

NOTE 14 - RISK MANAGEMENT

The Council is exposed to various risks of loss related to thefts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No settlements were made during the year that exceeded the Council's insurance coverage.

NOTE 15 - INTERFUND TRANSFERS

Funds	Funds Transferred Out					General Fund	Total In.
	USGA	Senior Center	POCA	Helping Hands	Boyle Chosen Special		
Title III B Admin	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 705	\$ 705
Title III B Supportive Services	0	4,500	18,888	0	0	72,724	96,113
Title III C-1	8,098	0	0	0	0	52,383	60,481
Title III C-2	13,301	0	18,888	0	0	83,804	116,093
Senior Center	0	0	0	0	0	2,122	2,122
Title III D	0	0	0	0	0	527	527
Title III F	0	0	0	0	0	188	188
Total Out	\$ 22,832	\$ 4,500	\$ 21,777	\$ 0	\$ 0	\$ 2,732,435	\$ 280,732

Saunders & Associates

Certified Public Accountants

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E-mail: info@cpasoftlight.net

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Piquemines Council on Aging, Inc.
Port Sulphur, Louisiana

We have audited the financial statements of Piquemines Council on Aging, Inc., as of and for the year ended June 30, 2000 and have issued our report thereon dated September 13, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the organization's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level, the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted other matters involving the internal control over financial reporting that we have reported to management of the organization in a separate letter dated September 13, 2000.

This report is intended solely for the information and use of management, federal auditing agencies, and pass-through entities; and is not intended to be, and should not be, used by anyone other than those specified parties.


SAUNDERS & ASSOCIATES
Certified Public Accountants

September 13, 2000

SUPPLEMENTAL INFORMATION

PLAQUEMINES COUNCIL ON AGING, INC.
Fort Belvoir, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2000

Program Title	Federal CFDA Number	Program or Award Amount	Revenues Recognized	Expenditures
U. S. Department of Health and Human Services				
Passed Through the Louisiana Governor's Office of Elderly Affairs:				
Title 18 B - Administrative	93.844	\$ 12,995	\$ 12,995	\$ 12,995
Title 18 D - Supportive Services	93.844	44,803	44,803	44,803
Title 18 C-1 - Congregate Meals	93.845	44,093	44,093	44,093
Title 18 C-2 - Home Delivered Meals	93.845	23,418	23,418	23,418
Title 18 D - In-Home	93.848	1,639	1,639	1,639
Title 18 F - Preventive Health	93.843	2,607	2,607	2,607
Total U. S. Department of Health and Human Services		129,952	129,952	129,952
U. S. Department of Agriculture				
Passed Through the Louisiana Governor's Office of Elderly Affairs:				
USDA - Cash in Lieu of Commodities	40.576	22,007	22,007	22,007
TOTAL EXPENDITURES OF FEDERAL AWARDS		\$ 152,959	\$ 151,959	\$ 151,959

* The accompanying notes are an integral part of the financial statements.

PLAQUEMINES COUNCIL ON AGING, INC.

East St. Louis, Louisiana

**COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE**

GENERAL FUND

For the Year Ended June 30, 2008

	<u>Parish Funds</u>	<u>POCA Act 176</u>	<u>Special</u>	<u>Total</u>
REVENUES				
Governor's Office of Elderly Affairs	\$ 0	\$ 21,779	\$ 0	\$ 21,779
Other Intergovernmental (State)	232,663	0	0	232,663
Interest Income	0	0	0	0
Contributions	1,326	0	0	1,326
Other	0	0	0	0
Total Revenues	<u>233,989</u>	<u>21,779</u>	<u>0</u>	<u>255,768</u>
EXPENDITURES				
Salaries	0	0	0	0
Fringe Benefits	0	0	0	0
Travel	3,666	0	0	3,666
Operating Expenses	582	0	0	582
Operating Supplies	500	0	0	500
Other Expenditures	0	0	0	0
Capital Outlay	2,297	0	0	2,297
Total Expenditures	<u>7,045</u>	<u>0</u>	<u>0</u>	<u>7,045</u>
Excess of Revenues Over (Under) Expenditures	<u>226,944</u>	<u>21,779</u>	<u>0</u>	<u>248,723</u>
(OTHER FINANCING) SOURCES (USES)				
Operating Transfers In	0	0	0	0
Operating Transfers Out	(234,164)	(21,779)	0	(255,943)
Proceeds From Sale of Fixed Assets	0	0	0	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other (Uses)	<u>4,278</u>	<u>0</u>	<u>0</u>	<u>4,278</u>
Fund Balance, July 1, 1999	<u>80,602</u>	<u>0</u>	<u>3,726</u>	<u>84,328</u>
FUND BALANCE, JUNE 30, 2000	<u>\$ 84,880</u>	<u>\$ 0</u>	<u>\$ 3,726</u>	<u>\$ 88,606</u>

* The accompanying notes are an integral part of the financial statements.

COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2000

	Title II B Admin- istration	Title II B Supportive Services	Title II C1 Congregate Meals	Title III C2 Home Delivered Meals
REVENUES				
Governor's Office of Elderly Affairs	\$ 10,307	\$ 52,670	\$ 45,585	\$ 58,828
Interest Income	0	619	0	0
Contributions	0	800	565	308
Other	0	264	3,060	1,797
Total Revenues	10,307	54,349	49,150	60,933
EXPENDITURES				
Salaries	8,892	85,132	48,122	64,822
Fringe benefits	1,143	11,836	6,443	8,474
Traavel	119	472	428	533
Operating Expenses	6,212	26,855	17,209	30,684
Operating Supplies	1,264	16,866	26,348	17,772
Other Expenditures	334	4,359	897	847
Capital Outlay	0	0	0	0
Total Expenditures	18,660	143,758	110,408	165,332
Excess of Revenues Over (Under) Expenditures	(7,953)	(89,410)	(61,218)	(104,400)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	708	89,113	61,218	107,209
Operating Transfers Out	0	0	0	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other (Uses)	0	0	0	0
Fund Balance, July 1, 1999	0	0	0	0
FUND BALANCE, JUNE 30, 2000	\$ 0	\$ 0	\$ 0	\$ 0

* The accompanying notes are an integral part of the financial statements.

PLAQUEMINE COUNCIL ON AGING, INC.
Ross, Sulphur, Louisiana

Page 2 of 4

**COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE**

SPECIAL REVENUE FUNDS

(For the Year Ended June 30, 2008)

	Senior Center	Supplemental Senior Center	Total F.O.D.	U.S.D.A.
REVENUES				
Governor's Office of Elderly Affairs	\$ 18,895	\$ 4,580	\$ 1,000	\$ 22,857
Interest Income	0	0	0	0
Contributions	570	0	0	0
Other	0	0	0	0
Total Revenues	<u>19,465</u>	<u>4,580</u>	<u>1,000</u>	<u>23,037</u>
EXPENDITURES				
Salaries	18,895	0	1,159	0
Fringe Benefits	2,400	0	149	0
Travel	0	0	0	0
Operating Expenses	0	0	268	0
Operating Supplies	0	0	52	0
Other Expenditures	0	0	828	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>21,295</u>	<u>0</u>	<u>2,405</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(2,130)	4,580	(507)	23,037
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	2,130	0	507	0
Operating Transfers Out	0	(4,580)	0	(32,637)
Excess of Payments and Other Sources Over (Under) Expenditures and Other (Uses)	0	0	0	0
Fund Balance, July 1, 2008	<u>0</u>	<u>0</u>	<u>0</u>	<u>58</u>
FUND BALANCE, JUNE 30, 2008	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 58</u>

* The accompanying notes are an integral part of the financial statements.

PLAQUEMINE COUNCIL ON AGING, INC.
Poof, Sulphur, Louisiana

Page 3 of 4

**COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE**

(SPECIAL REVENUE FUNDS)

For the Year Ended June 30, 2000

	Adult	Helping Hands	Assisting Help	Title III F Preventive Health
REVENUES				
Governor's Office of Elderly Affairs	\$ 1,089	\$ 0	\$ 0	\$ 3,897
Interest Income	0	0	0	0
Contributions	0	0	0	0
Other	0	3,757	0	0
Total Revenues	<u>1,089</u>	<u>3,757</u>	<u>0</u>	<u>3,897</u>
EXPENDITURES				
Salaries	0	0	0	400
Fringe Benefits	0	0	0	50
Taxes	0	0	0	0
Operating Expenses	1,089	3,550	0	300
Operating Supplies	0	0	0	1,234
Other Expenditures	0	0	0	1,960
Capital Outlay	0	0	0	0
Total Expenditures	<u>1,089</u>	<u>3,550</u>	<u>0</u>	<u>3,894</u>
Excess of Revenues Over (Under) Expenditures	0	207	0	(18)
OTHER FINANCING SOURCES (USED)				
Operating Transfers In	0	0	0	180
Operating Transfers Out	0	0	0	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other (Used)	0	207	0	0
Fund Balance, July 1, 1999	<u>0</u>	<u>1,918</u>	<u>0</u>	<u>0</u>
FUND BALANCE, JUNE 30, 2000	<u>\$ 0</u>	<u>\$ 1,725</u>	<u>\$ 0</u>	<u>\$ 0</u>

* The accompanying notes are an integral part of the financial statements.

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2000

	Belle Chasse Special	Port Sulphur Special	Bacchus ville Special	Combined Total (Memo Only)
REVENUES				
Governor's Office of Elderly Affairs	\$ 0	\$ 0	\$ 0	\$ 225,221
Interest Income	0	0	0	679
Contributions	0	0	0	2,275
Other	0	0	0	7,688
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>235,883</u>
EXPENDITURES				
Salaries	0	0	0	231,679
Fringe Benefits	0	0	0	30,424
Travel	0	0	0	1,600
Operating Expenses	0	0	0	50,555
Operating Supplies	0	488	0	107,483
Other Expenditures	0	0	0	5,287
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>488</u>	<u>0</u>	<u>425,377</u>
Excess of Revenues Over (Under) Expenditures	0	(488)	0	(234,494)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	0	0	0	260,732
Operating Transfers Out	0	0	0	(260,537)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other (Uses)	0	(488)	0	(269)
Fund Balance, July 1, 1999	<u>455</u>	<u>2,358</u>	<u>(24)</u>	<u>4,189</u>
FUND BALANCE, JUNE 30, 2000	<u>\$ 455</u>	<u>\$ 1,870</u>	<u>\$ (24)</u>	<u>\$ 4,126</u>

* The accompanying notes are an integral part of the financial statements.

PLAQUEMINES COUNCIL/DAMASCO, INC.
Port Sulphur, Louisiana

Page 1 of 3

SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL

**CONTRACTS AND GRANTS PROVIDED THROUGH
 LOUISIANA GOVERNMENT OFFICE OF BUDGET AFFAIRS (GOBA)**

For the Year Ended June 30, 2008

	<u>Budget</u>	<u>Actual Expenditures</u>	<u>Budgeted Over (Under) Actual Expenditures</u>
TITLE III B - ADMINISTRATION			
Salaries	\$ 8,888	\$ 8,882	\$ (67)
Fringe Benefits	1,087	1,143	(156)
Travel	231	170	61
Operating Services	6,036	6,212	(176)
Operating Supplies	1,177	1,264	(117)
Other Expenditures	302	334	(112)
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TITLE III B - ADMINISTRATION	\$ 17,321	\$ 18,095	\$ (774)
TITLE III C - SUPPORTIVE SERVICES			
Salaries	\$ 80,870	\$ 85,132	\$ 4,262
Fringe Benefits	11,531	11,870	(339)
Travel	578	472	106
Operating Services	27,838	26,886	952
Operating Supplies	11,724	10,285	1,439
Other Expenditures	4,880	4,269	611
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TITLE III C - SUPPORTIVE SERVICES	\$ 148,711	\$ 149,707	\$ (996)
MAJOR FUNDS			
Operating Services	\$ 1,088	\$ 1,088	\$ 0
TITLE III C-1 CONGREGATE MEALS			
Salaries	\$ 48,544	\$ 48,122	\$ (422)
Fringe Benefits	5,778	5,440	(338)
Travel	423	428	(55)
Operating Services	14,334	17,288	(2,954)
Operating Supplies	33,280	5,076	28,204
Other Expenditures	582	587	(55)
Rent Food	0	26,587	(26,587)
Rent Buildings	0	4,587	(4,587)
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TITLE III C-1 CONGREGATE MEALS	\$ 103,038	\$ 118,495	\$ (15,457)

* The accompanying notes are an integral part of the financial statements.

SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL

CONTRACTS AND GRANTS PROVIDED THROUGH
 LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS (LOGEA)

For the Year Ended June 30, 2009

				Budgeted Over (Under) Actual Expenditures
	Budget	Actual Expenditures		
TITLE III C-2: HOME DELIVERED MEALS				
Salaries	\$ 66,400	\$ 64,000	\$	1,399
Fringe Benefits	8,286	8,474		(188)
Travel	671	503		168
Operating Services	37,584	44,586		(7,002)
Operating Supplies	54,509	4,584		49,925
Other Expenditures	640	640		0
Rose Fund	0	38,188		(38,188)
Non-Budgeted	0	8,488		(8,488)
TOTAL III C-2: HOME DELIVERED MEALS	\$ 167,170	\$ 168,252	\$	(1,082)
TITLE III D: HOME SERVICES				
Salaries	\$ 1,188	\$ 1,188	\$	0
Fringe Benefits	147	148		(1)
Travel	10	0		10
Operating Services	358	1,078		(694)
Operating Supplies	50	52		(2)
Other Expenditures	808	11		797
Capital Outlay	0	0		0
TOTAL III D: HOME SERVICES	\$ 2,494	\$ 2,459	\$	35
SENIOR CENTER				
Salaries	\$ 15,804	\$ 15,800	\$	(13)
Fringe Benefits	2,300	2,400		(97)
Travel	0	0		0
Operating Services	350	0		350
Operating Supplies	0	0		0
Other Expenditures	0	0		0
Capital Outlay	0	0		0
TOTAL SENIOR CENTER	\$ 18,454	\$ 18,200	\$	254

* The accompanying notes are an integral part of the financial statements.

PLAQUEMINE COUNCIL ON AGING, INC.
Bart Sugar, Louisiana

Page 3 of 3

SCHEDULE OF EXPENDITURES - BUDGET TO ACTUAL

CONTRACTS AND GRANTS PROVIDED THROUGH
LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS (OGEEA)

For the Year Ended June 30, 2000

	Budget	Actual Expenditures	Budgeted Over (Under) Actual Expenditures
TITLE III PREVENTIVE HEALTH			
Salaries	\$ 329	\$ 400	\$ 124
fringe Benefits	68	82	14
Travel	14	0	0
Operating Services	378	300	78
Operating Supplies	1,413	1,234	189
Other Expenditures	1,172	1,360	(188)
Capital Outlay	0	0	0
TOTAL TITLE III PREVENTIVE HEALTH	\$ 3,874	\$ 3,366	\$ 508
SUPPLEMENTAL SENIOR CENTER			
Transfers Out	\$ 4,800	\$ 4,800	\$ 0
III B Supportive Services			
TOTAL SUPPLEMENTAL SENIOR CENTER	\$ 4,800	\$ 4,800	\$ 0
OGEEA (ACT 730)			
Transfers Out			
Title III C-1 Home Delivered Meals	\$ 10,888	\$ 10,888	\$ 0
III B Supportive Services	10,890	10,890	0
TOTAL OGEEA (ACT 730)	\$ 21,778	\$ 21,778	\$ 0
U.S.E.I.A.			
Transfers Out			
Title III C-1 Congregate Meals	\$ 9,857	\$ 9,856	\$ 201
Title III C-2 Home Delivered Meals	13,321	13,804	328
TOTAL U.S.E.I.A.	\$ 23,178	\$ 23,660	\$ 541

* The accompanying notes are an integral part of the financial statements.

PLAQUEMINES COUNCIL ON AGING, INC.
Bossier Parish, Louisiana

SCHEDULE OF PRIORITY SERVICES-
TITLE III, PART B - GRANT FOR SUPPORTIVE SERVICES

For the Year Ended June 30, 2000

			<u>% of OGEA Grant</u>
Access (38%):	Assisted Transportation	\$ 0	
	Case Management	25,817	
	Transportation	63,292	
	Information and Assistance	3,227	
	Outreach	<u>1,465</u>	
	Total Access Expenses	\$ 123,061	234.52%
In-Home (15%):	Homemaker	0	
	Cloze	129	
	Telephoning/Visiting	6,379	
	Adult Daycare/Health	0	
	Personal Care	<u>0</u>	
	Total In-Home Expense	6,490	10.15%
Legal (2%):	Legal Assistance	3,704	<u>6.17%</u>
Non-Priority Services		<u>7,804</u>	
Total Title III B - Supportive Services Expenditures		142,359	
Less: Participant Contributions		(1,354)	
	Interest Income	(619)	
	Transfers in	<u>(88,713)</u>	
Title III B - Supportive Services Grant		\$ 52,673	
Less: Transfers of Contract Allowances		<u>0</u>	
Original Grant Award Net of Transfers of Contract Allowances		\$ <u>\$2,673</u>	

* The accompanying notes are an integral part of the financial statements.

FLAGLEMMER COUNCIL DELAWARE, INC.
Port Sulphur, Louisiana

**COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS AND
 CHANGES IN GENERAL FIXED ASSETS**

For the Year Ended June 30, 2008

	Balance at 6/30/2007	Additions	Deletions	Funding Source Reclass- ification	Balance at 6/30/2008
FIXED ASSETS AT COST					
Vehicles	\$ 136,568	\$ 0	\$ 11,084	\$ 0	\$ 115,534
Equipment	79,242	2,287	9,518	0	72,011
TOTAL FIXED ASSETS AT COST	\$ <u>205,810</u>	\$ <u>2,287</u>	\$ <u>20,602</u>	\$ <u>0</u>	\$ <u>186,995</u>
INVESTMENT IN FIXED ASSETS					
Property Acquired prior to 1988 (No Records)	\$ 12,894	\$ 0	\$ 9,010	\$ (59)	\$ 3,875
Title BC	11,253	0	0	(1,743)	9,510
Senior Center	1,412	0	0	(44)	1,368
Parish Parks	147,688	2,287	11,084	5,807	144,598
POCA (Act 735)	3,853	0	0	(3,893)	0
Private Donations	20,450	0	0	248	20,748
TOTAL INVESTMENT IN FIXED ASSETS	\$ <u>205,810</u>	\$ <u>2,287</u>	\$ <u>20,602</u>	\$ <u>0</u>	\$ <u>186,995</u>

* This accompanying notes are an integral part of the financial statements.

PLAQUEMINE COUNCIL ON AGING, INC.
Fort Sulphur, Louisiana

STATUS OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2020

89-1 SOLICITATION OF BIDS

Condition: During our testing of Plaquemine Council on Aging's compliance with the Governor's Office of Elderly Affairs policy on purchasing and procurement, it was determined that the Council did not solicit bids for any of the equipment purchased during the current audit period.

Current Status: This finding can be cleared.

*The accompanying notes are an integral part of the financial statements.

PLAQUEMINE COUNCIL ON ADMIN., INC.
P.O. Box 100, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2000

None reported.

* The accompanying notes are an integral part of the financial statements.

*Memorandum of Suggestions on Accounting
Procedures and System of Internal Controls*

*Plaquemine Council on Aging, Inc.
Port Sulphur, Louisiana*

For the Year Ended June 30, 2009

*Contact Person
G. B. SALONDERS*

September 13, 2009

SALONDERS & ASSOCIATES
Certified Public Accountants

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Board of Directors
Plaquemines Council on Aging, Inc.
Port Sulphur, Louisiana

The accompanying Management Letter includes suggestions for improvement of accounting procedures and internal accounting controls that came to our attention as a result of our examination of the financial statements of the Plaquemines Council on Aging, Inc., Port Sulphur, Louisiana, for the year ended June 30, 2000. The matters discussed herein were considered by us during our examination and do not modify the opinion expressed in our auditor's report dated September 13, 2000 on such financial statements.

In accordance with generally accepted auditing standards we made a review of the Plaquemines Council on Aging, Inc.'s system of internal accounting controls for the purpose of providing a basis for reliance thereon, in determining the nature, timing and extent of substantive testing of the June 30, 2000 financial statements. While certain matters that came to our attention during the review are presented in the accompanying Management Letter for the consideration of the Board, our review did not encompass all control procedures and techniques and was not designed for the purpose of making detailed recommendations.

The accompanying Management Letter also includes comments and suggestions with respect to other financial and administrative matters that came to our attention during the course of our examination. These matters are offered as constructive suggestions for the consideration of management as part of the ongoing process of modifying and improving accounting control and other financial and administrative practices and procedures.

This Management Letter is intended solely for the benefit of management and the board of directors, and is not to be used for any other purpose.

We wish to express our appreciation for the courtesies and cooperation extended to our representatives during the course of their work. We would be pleased to discuss these suggestions and comments in greater detail or otherwise assist in their implementation.

Sincerely,



SAUNDERS & ASSOCIATES
Certified Public Accountants

September 13, 2000

PLAQUEMINE COUNCIL ON AGING, INC.
Port Sulphur, Louisiana

MANAGEMENT LETTER

June 30, 2009

1. PROTECTION FOR BANK BALANCES EXCEEDING \$100,000 FDIC COVERAGE

Criteria: It is management's responsibility to safeguard the organization's assets including cash. Banks provide \$100,000 of FDIC coverage for each tax identification number.

Condition: Out of a population of 12 months, we noted that 1 month (June) the organization had exceeded the \$100,000 of FDIC coverage. It was noted that the excess was due to the receipt of additional funds for the purchase of a vehicle. Under ordinary circumstances, the organization does not have excess funds on deposit.

Cause/Effect: Plaquemine Council on Aging potentially had exposure to loss of funds in the accounts where the bank balances exceeded the FDIC coverage.

Recommendation: SAUNDERS & ASSOCIATES recommends that Plaquemine Council on Aging monitor any extraordinary receipts of this type in the future, and take appropriate steps to ensure that the \$100,000 FDIC coverage is not exceeded.